Monson Town Collector 110 Main Street • P.O. Box 31 Monson, MA 01057-0031

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FOR YOUR INFORMATION "Be an informed Taxpayer"

The Town of Monson is on a quarterly billing system for Real Estate and Personal Property taxes. Listed below are the mailing and due dates for Fiscal Year 2021:

> **Due Date: Mailing Date:**

August 3, 2020 (1st Qtr.) June 29, 2020 November 2, 2020 (2nd Qtr.)

February 1, 2021 (3rd Qtr.) **December 30, 2020**

May 3, 2021 (4th Qtr.)

As stated in Massachusetts General Laws, Chapter 60, Section 3, cities and town must send a bill to the owner of record of January 1st of the year, which the tax was assessed. As a result, a new homeowner may not receive a bill in their name for up to a year and a half from the purchase date. New homeowners are encouraged to come to the Board of Assessor's Office to complete a new homeowner form with your name and mailing address. Failure to receive a bill does not stay the collection of the tax. (Chapter 60A, Section 2) If a tax bill is not received within a week of the mailing date, please contact our office and we will send a copy of the bill. Interest accrues at 14% per annum, on the unpaid amount, beginning the day following the due date until payment is made. After the May 1st due date has passed, a demand bill is sent for the total or any balance due thereof, plus interest and the \$20.00 demand fee. The Demand Bill is due 14 days from the date of issue.

The Town of Monson has adopted Chapter 203 of the Acts of 1998 (adding General Laws - CH 59, Section 2D), which is the supplemental tax assessment on new construction. Please be aware that this tax may be assessed on your property based on the date of your occupancy permit. This tax is collected in the same manner as real estate tax. The tax file for Supplemental Tax bills is not sent to banks or Mortgage Companies electronically. It is the property owner's responsibility to forward the bill to their lender for timely payment.

Motor Vehicle Excise Taxes are issued throughout the year when commitments are received from the Registry of Motor Vehicles in Boston. All bills are based on the information in the RMV database. It is extremely important to keep your information current with the Registry. The bill explains the procedure to take if you have traded, sold or junked the vehicle. Abatements or adjustments do not occur automatically; you must apply to the Board of Assessor's Office. Excise tax payments are due 30 days from the mailing date. Failure to receive a bill does not stay the collection of the tax. Interest accrues at 12% per annum, on unpaid tax, and a demand bill will be sent for any unpaid bill, plus interest and the \$20.00 demand fee. Should an excise tax bill continue to remain unpaid it is turned over to Jeffery & Jeffery, Deputy Collectors, for further collection procedures as outlined under Massachusetts General Laws on taxation. Additional fees and charges will be assessed. Unpaid bills are also subject to a "marking" at the Registry of Motor Vehicles for non-renewal of a license or registration. [MGL: Chapter 60A, Sections 1 through 7]

<u>Utility billing for Water and Sewer</u> use are billed on a quarterly basis. The payment is due 30 days from the date of issue. <u>Failure to receive a bill does not stay the collection of the tax</u>. Interest accrues at 14% per annum on any unpaid amount. A demand bill will be sent for any unpaid bill, plus interest and a \$20.00 demand fee and is due 14 days from the date of issue. Once a year unpaid accounts will be subject to disconnection. Please refer to your bill for Rules and Regulations, Rate Information and Collection Procedures. **Prior year balances will become a lien on Real Estate Tax Bills.**

Trash Collection billing is processed twice per year. The usage period covers July 1st through June 30th of any given year. The Trash rate is set by the Board of Health in agreement with the town's current hauler BFI. Trash Bills are due 30 days from the mailing date. Failure to receive a bill does not stay the collection of the tax. Interest accrues at 14% per annum on the unpaid bill and a demand bill will be sent for any unpaid bill, plus interest and the \$20.00 demand fee. Unpaid Trash bills become a lien on the property on which it has been billed. Prior year balances will become a lien on Real Estate Tax bills.

A publication of the Massachusetts Laws relating to Municipal Finance and Taxation is available in the office of the Monson Town Collector for reference by taxpayers at any time for their convenience.

The above information is also posted in detail on the Town Collector's site of the Town of Monson's website at www.monson-ma.gov

Dorothy P. Jenkins, CMMC/ MONSON TOWN COLLECTOR